



April 11, 2013

To: **Energy Tax Reform Working Group:** Congressmen David Camp, Sander Levin, Kevin Brady, and Mike Thompson

From: Gary Cudney, P.E., President and CEO of Carl Walker, Inc.

Re: Extension of 179D beyond 2013

The following memo describes our firm's strong support for EAct Section 179D. It is our strong belief that comprehensive tax reform must include this provision for commercial building energy efficiency. Carl Walker, Inc. is a Michigan based company and a specialty engineering and consulting firm that designs new parking structures and restores existing parking facilities. We are celebrating our 30th anniversary in 2013 while also celebrating the industry progress in making parking structures more sustainable. The EAct 179D has played an important role in the use of energy efficient lighting in a multitude of parking structures, often reducing energy consumption by more than 50%!

EAct 179D Drives Energy Efficiency and Cost Savings

Our staff has undergone training on EAct and on processes to integrate EAct into our projects. Our staff understands the efficiency targets established by EAct and the technologies which tend to achieve those targets. As a result of our projects, parking structures frequently operate 40%-60% more efficiently than the ASHRAE 2001 standard on which EAct benefits are based. This results in material cost savings to both public and commercial building owners in your state and jurisdiction.

Building Retrofits Provide Large Employment Opportunities

Parking structure retrofits require skilled and semi-skilled work forces. The role EAct plays in cost-justifying projects therefore plays a direct role in supporting a major source of employment in your area.

Parking structure lighting retrofits require lighting designers, laborers to remove and dispose existing fixtures, distribution centers to store the new lighting material, laborers to stage the new material near the job site and electricians to install the new fixtures.

Conclusion:

EAct 179D helps cost-justify projects with the most energy-efficient technologies possible. This is often particularly true in public parking structures, where our firm does a great deal of work. The resulting cost savings to building owners is significant. Likewise, the energy projects EAct helps drive are major sources of local employment.

For these reasons, we strongly believe that comprehensive tax reform must include an extension of EAct 179D.